

IA 1040 1997 IOWA INDIVIDUAL INCOME TAX RETURN

For calendar year 1997 or fiscal year beginning _____, 1997 and ending _____, 19 ____

STEP 1 Name and Address	L A B E L	Your first name, middle initial		Last name	Your Social Security Number •			
		A.						
		Spouse's first name, middle initial		Last name	Spouse's Social Security Number •			
		B.						
Check if you are a first time Iowa filer <input type="checkbox"/>	H E R E	Current mailing address (number & street) or PO Box			Are your name, your spouse's name, if applicable, and your address the same as on last year's return? <input type="checkbox"/> Yes <input type="checkbox"/> No	Your Occupation	•	
		Apt., Suite, Lot, R.R., etc. (street address if delivery is to PO Box)				Spouse's Occupation	•	
		City, town or post office, state and ZIP code				Residence on 12/31/97		
					County No. •	Sch Dist No. •		
STEP 2 Filing Status	1	Single: Were you claimed as a dependent on another person's Iowa return? <input type="checkbox"/> Yes <input type="checkbox"/> No ▲				Spouse's Income \$ _____		
	2	Married filing joint return						
	3	Married filing separately on this combined return (Spouse use column B)				School District Name		
	4	Married filing separate returns: Enter spouse's SSN and name _____						
	Mark one box only	5	Head of household (with qualifying person). If qualifying person is not claimed as a dependent on this return, enter the person's name and Social Security Number here _____					
		6	Qualifying widow(er) with dependent child					

STEP 3
Figure your exemption credits

YOU (and spouse IF filing jointly)	PERSONAL CREDITS	Enter 1 Enter 2 if filing joint or head of household	65 or Over	Blind	Enter No. of Credits Below	TOTAL EXEMPTION CREDITS
	DEPENDENT CREDITS	First names of dependents: _____				
SPOUSE (IF filing status 3)	PERSONAL CREDITS					Add \$ amounts from left and enter here and on line 47, COLUMN A. _____
	DEPENDENT CREDITS	First names of dependents: _____				

STEP 4
Figure your gross income

	B. Spouse-filing status 3 only	A. You or Joint
1. WAGES, SALARIES, TIPS, ETC.	1. .00	.00
2. TAXABLE INTEREST INCOME	2. .00	.00
3. DIVIDEND INCOME	3. .00	.00
4. ALIMONY RECEIVED	4. .00	.00
5. BUSINESS INCOME/(LOSS) from Fed. Schedule C or C-EZ	5. .00	.00
6. CAPITAL GAIN/(LOSS) from Fed. Schedule D or B (see page 6) ...	6. .00	.00
7. OTHER GAINS/(LOSSES) from Fed. Form 4797 (see page 6)	7. .00	.00
8. TAXABLE IRA DISTRIBUTIONS	8. .00	.00
9. TAXABLE PENSIONS AND ANNUITIES	9. .00	.00
10. RENTS, ROYALTIES, PARTNERSHIPS, ESTATES, ETC. (see page 7) 10.	.00	.00
11. FARM INCOME/(LOSS) from Federal Schedule F	11. .00	.00
12. UNEMPLOYMENT COMPENSATION (INSURANCE)	12. .00	.00
13. TAXABLE SOCIAL SECURITY BENEFITS	13. .00	.00
14. OTHER INCOME (see page 8)	14. .00	.00
15. GROSS INCOME (ADD lines 1 - 14)	15. .00	.00

STEP 5
Figure your adjustments to income

16. PAYMENTS TO AN IRA, KEOGH or SEP	16. .00	.00
17. ONE-HALF OF SELF EMPLOYMENT TAX	17. .00	.00
18. HEALTH INSURANCE DEDUCTION (see page 8)	18. .00	.00
19. PENALTY ON EARLY WITHDRAWAL OF SAVINGS	19. .00	.00
20. ALIMONY PAID	20. .00	.00
21. PENSION/RETIREMENT INCOME EXCLUSION (see page 9)	21. .00	.00
22. MOVING EXPENSE DEDUCTION from Federal Form 3903 or 3903F ...	22. .00	.00
23. IOWA CAPITAL GAINS DEDUCTION (see page 9)	23. .00	.00
24. OTHER ADJUSTMENTS (see page 9)	24. .00	.00
25. TOTAL ADJUSTMENTS (ADD lines 16 - 24)	25. .00	.00
26. NET INCOME (SUBTRACT line 25 from line 15) (see instructions for possible exemption from tax)	26. .00	.00

STEP 6
Figure your Federal Tax addition and deduction

27. FEDERAL INCOME TAX REFUND received in 1997	27. .00	.00
28. SELF-EMPLOYMENT/HOUSEHOLD EMPLOYMENT TAXES	28. .00	.00
29. ADDITION FOR FEDERAL TAXES (ADD lines 27 and 28)	29. .00	.00
30. TOTAL (ADD lines 26 and 29)	30. .00	.00
31. FEDERAL TAX WITHHELD	31. .00	.00
32. FEDERAL ESTIMATED TAX PAYMENTS made in 1997	32. .00	.00
33. ADDITIONAL FEDERAL TAX PAID in 1997 for 1996 & prior years ..	33. .00	.00
34. DEDUCTION FOR FEDERAL TAXES (ADD lines 31, 32, & 33)	34. .00	.00
35. BALANCE (SUBTRACT line 34 from line 30 enter here and on line 36, side 2)	35. .00	.00

		B. Spouse-filing status 3 only	A. You or Joint	B. Spouse-filing status 3 only	A. You or Joint
STEP 7 Figure your taxable income	36. BALANCE (from line 35, side 1)		36.	.00	.00
	37. TOTAL ITEMIZED DEDUCTIONS from Schedule A	37.	.00	.00	
	38. IOWA INCOME TAX if included in line 37	38.	.00	.00	
	39. BALANCE (SUBTRACT line 38 from line 37)	39.	.00	.00	
	40. OTHER DEDUCTIONS (see instructions, page 12)	40.	.00	.00	
	41. DEDUCTION check one box <input type="checkbox"/> ITEMIZED (ADD lines 39 - 40) <input type="checkbox"/> STANDARD (see page 13)	41.	.00	.00	
42. TAXABLE INCOME (subtract line 41 from line 36)		42.	.00	.00	

Complete lines 37 to 40 only if you itemize

STEP 8 Figure your tax, credits and checkoff contributions	43. TAX OR ALTERNATE TAX (see page 13)	43.	.00	.00		
	44. IOWA LUMP-SUM TAX (25% of Federal tax from Form 4972)	44.	.00	.00		
	45. IOWA MINIMUM TAX Attach IA 6251 (see page 14)	45.	.00	.00		
	46. TOTAL TAX (ADD lines 43, 44, 45)	46.	.00	.00		
	47. TOTAL EXEMPTION CREDITS (Step 3, side 1)	47.	.00	.00		
	48. IOWA EARNED INCOME CREDIT 6.5% of Federal credit	48.	.00	.00		
	49. TUITION AND TEXTBOOK CREDIT	49.	.00	.00		
	50. TOTAL CREDITS (ADD lines 47, 48 and 49)	50.	.00	.00		
	51. BALANCE (SUBTRACT line 50 from line 46. If less than zero, enter zero.)	51.	.00	.00		
	52. CREDIT FOR NONRESIDENT OR PART-YEAR RESIDENT (Attach IA 126 and Federal return)	52.	.00	.00		
	53. BALANCE (SUBTRACT line 52 from 51.)	53.	.00	.00		
	54. OTHER IOWA CREDITS (see page 14)	54.	.00	.00		
	55. BALANCE (SUBTRACT line 54 from 53.)	55.	.00	.00		
	56. SCHOOL DISTRICT SURTAX/EMERGENCY MEDICAL SERVICES SURTAX (see page 15)	56.	.00	.00		
	57. TOTAL TAX. (ADD lines 55 and 56)	57.	.00	.00		
	58. TOTAL TAX BEFORE CONTRIBUTIONS (ADD Columns A & B on line 57 and enter here)	58.		.00		
	59. CONTRIBUTIONS (see page 15). Contributions will reduce your refund or add to amount you owe.					
	Fish & Wildlife Fund State Fairgrounds Renovation Domestic Abuse Services					
59a. <input type="checkbox"/> .00		59b. <input type="checkbox"/> .00		59c. <input type="checkbox"/> .00		
Enter total of boxes 59a., 59b. & 59c.						
59. .00						
60. TOTAL TAX AND CONTRIBUTIONS. (ADD lines 58 and 59)						
60. .00						

STEP 9 Figure your credits	61. IOWA INCOME TAX WITHHELD	61.	.00	.00	
	62. ESTIMATE AND VOUCHER PAYMENTS	62.	.00	.00	
	63. OUT-OF-STATE TAX CREDIT (Attach IA 130)	63.	.00	.00	
	64. MOTOR VEHICLE FUEL TAX CREDIT (Attach IA 4136)	64.	.00	.00	
	65. CHILD & DEPENDENT CARE CREDIT (see page 16)	65.	.00	.00	
	66. OTHER REFUNDABLE CREDITS (see page 16)	66.	.00	.00	
	67. TOTAL (ADD lines 61 - 66)	67.	.00	.00	
68. TOTAL CREDITS (ADD columns A and B on line 67 and enter here)					
68. .00					

STEP 10 Figure your refund or amount you owe	69. If line 68 is more than line 60, SUBTRACT line 60 from line 68. This is amount you OVERPAID	69.	.00	.00	
	70. Amount of line 69 to be REFUNDED to you	70.	.00	.00	
	71. Amount of line 69 to be applied to your 1998 estimated tax	71.	.00	.00	
	72. If line 68 is less than line 60, SUBTRACT line 68 from line 60. This is the AMOUNT OF TAX YOU OWE	72.	.00	.00	
	73. Penalty for underpayment of estimated tax (from IA 2210 or IA 2210F)	73.	.00	.00	
	74. Penalty and Interest (see page 17) 74a. Penalty .00 + 74b. Interest .00 =	74.	.00	.00	
	75. TOTAL AMOUNT DUE (ADD lines 72, 73, and 74 and enter here) ATTACH PAYMENT TO PAY VOUCHER IA 1040V-1997	75.	.00	.00	

Make check payable to: TREASURER, STATE OF IOWA.

IOWA ELECTION CAMPAIGN FUND	(See Instructions Page 17)	This checkoff does not affect your refund or amount you owe.	SPOUSE	\$1.50 to Democratic Party	<input type="checkbox"/>	\$1.50 to Democratic Party	YOURSELF <input type="checkbox"/>
				\$1.50 to Republican Party	<input type="checkbox"/>	\$1.50 to Republican Party	
				\$1.50 to Reform Party	<input type="checkbox"/>	\$1.50 to Reform Party	
				\$1.50 to Campaign Fund	<input type="checkbox"/>	\$1.50 to Campaign Fund	

Next year, I would like to receive (see instructions, page 17):

Check one —> 0.) a booklet with preprinted label ☐ OR 2.) a label only ☐ OR 1.) neither a booklet nor a label ☐

COW-CALF	DO NOT use these amounts to increase your overpayment, line 69, or reduce the amount you owe, line 72. (see instructions page 17)	Cow-calf Refund (attach IA 132)	.00	.00
		Spouse		Taxpayer

I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return and attachments, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Your Signature	Date	Preparer's Signature	Date
Spouse's Signature	Date	Firm & Address	
Daytime Telephone Number			

MAIL TO: IOWA INCOME TAX PROCESSING
DEPARTMENT OF REVENUE AND FINANCE
HOOVER STATE OFFICE BUILDING
DES MOINES, IOWA 50319-0120

Preparer's Telephone Number Employer Identification or Social Security Number

This return is due by April 30, 1998.